

***PLEASE SEE REVERSE SIDE FOR EXPLANATIONS**

Business Name
ES Reference No.
Unified Business Identifier No.

YOUR DISTRICT TAX OFFICE TELEPHONE NUMBER

Transaction Description					Amount
Tax Due	EAF	Payment Penalty	Interest	Report Penalty	Legal Fees
Prior Balance	+ New Charges	- Payments	- Credits	= Balance Due	

EMS 5229-1 (Rev. 8/04) CC: 7540-032-147

EMS 5229-1 (Rev. 8/04) CC: 7540-032-147

DETACH HERE

☐ Please check if you have provided updated account information on the reverse.

**PAY ELECTRONICALLY AT www.wa.gov/esd/epay OR
RETURN THIS PORTION WITH YOUR CHECK PAYABLE
TO EMPLOYMENT SECURITY DEPARTMENT,
PO BOX 34949, SEATTLE, WA 98124-1949.
PLEASE WRITE YOUR ES REFERENCE NUMBER ON
YOUR CHECK.**

Statement Closing Date	Payment Due Date	Balance

ES Reference Number

Amount Remitted	
For Departmental Use Only	
Staff ID	Date Received

ELECTRONIC PAYMENT AND REPORTING

- To pay your outstanding balances online, go to:
www.wa.gov/esd/epay
- To file your tax reports and payment online, go to:
www.wa.gov/esd/uifasttax

PENALTY SCHEDULE

- Late payment of the tax due amount will be subject to penalty of 5% of the tax due amount for the first month of delinquency.
- An additional late payment penalty of 5% of the tax due amount for the second month of delinquency (10% total).
- An additional late payment penalty of 10% of the tax due amount for the third month of delinquency (20% total).
- If the computed penalty amount is less than \$10.00, regardless of tax due amount, a minimum late payment penalty of \$10.00 will be assessed.
- An employer's failure to file a timely quarterly tax/contribution report will be subject to a late report penalty of \$25.00.

INTEREST

- Interest is charged at the rate of 1% (.01) per month (or any portion of month), on any tax due amount if paid after the due date (taxes are due when the report is due).

REPORTS

- Reports are considered late if not received by the following:

Reports	Due:
January, February, March	April 30
April, May, June	July 31
July, August, September	October 31
October, November, December	January 31

If the due date falls on a Saturday, Sunday or legal holiday, payment will be considered timely if received on the next business day that is not a Saturday, Sunday, or legal holiday.

1. If unable to pay in full, please contact your District Tax Office. Failure to respond to this notice may result in the department taking legal action.
2. If this statement indicates the department has filed an estimated report, this does not replace the need for you to file an actual report(s).

INFORMATION

- **STATEMENT CLOSING DATE** - If a report or payment is received after this date, it will be reflected on your next statement.
- **PAYMENT DUE DATE** - Payment must be received on or before this date.
- **BALANCE DUE** - Total amount owed including tax, interest, penalties and legal fees.

APPLICATION OF PAYMENTS

Payments received are applied in the following order beginning with the oldest quarter according to WAC 192-310-025:

- Costs of audit and collection
- Penalties for willful misrepresentation of payroll
- Lien fees
- Warrant fees
- Late tax report penalty
- Penalties for incomplete reporting or reporting using incorrect format
- Late tax payment penalty
- Interest charges
- Tax payments

UNPAID TAX DUE AMOUNTS MAY OCCUR FOR ANY OF THE FOLLOWING:

- Payment not included and/or received with the tax report
- Payment made to the wrong agency
- Payment received after the due date
- An error in the computation of the gross wages
- An error in the computation of the excess wages
- An error in the computation of the taxable wages
- An error in the computation of the taxes due
- An error in the computation of the penalties or interest
- Using the incorrect tax rate

NO EMPLOYMENT DURING A QUARTER

- If you have no employment during a quarter, you must submit a timely report marked "No-Payroll" or indicate below by marking the "No wages or salaries paid..." box.

IVRS EMPLOYER HELPLINE

- Call for account information, including tax rates, or to file no-payroll reports using the telephone. You will need your PIN number provided to you when the system was made available. (Call your local District Tax Office if you have lost your PIN).

IVRS Access Numbers:

Seattle: 206-340-1400	Elsewhere: 1-888-836-1900
Tacoma: 253-305-0038	TTY: 1-800-833-6388
Spokane: 509-892-9211	

ACCOUNT UPDATE INFORMATION

- ☐ No wages or salaries paid during the quarter(s) as indicated on front.
- ☐ Ceased business. Close my account as of _____.
- ☐ Sold business to _____. Close my account as of _____.
- ☐ Continuing business, no employees. Close my account as of _____.

Contact: _____ Telephone Number: _____

IMPORTANT: If your name or address is incorrect, please show corrections below.

Name _____

Address _____

City _____ State _____ Zip _____